

STATE OF NEVADA
GAMING CONTROL BOARD

CPA MICS COMPLIANCE CHECKLIST

TABLE GAMES - GENERAL WALK-THROUGH

Client _____ **Audit** _____ **Prepared**
Name: _____ **Period:** _____ **By:** _____

NGC Regulation 6.090(9) requires the CPA to use "criteria established by the chairman" in determining whether a Group I or Group II licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee's table games operations are in compliance with the Table Games Minimum Internal Control Standards.

Indicate licensee personnel contacted:

Date of Inquiry	Person Interviewed	Position

Unless otherwise instructed, examine a completed document for compliance for those Questions referring to records/documentation (denoted by underlined question numbers in bold print), recalculating where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used:

_____ Confirmed via examination/review
_____ Confirmed via inquiry
_____ Confirmed via observation

Note 1: Throughout the table games section all references to dealers include boxmen.

Note 2: For any Board-authorized computer applications, alternate documentation and/or procedures which achieve the objectives of the Minimum Internal Control Standards will be acceptable. Such alternate documentation and/or procedures must be described in detail as to their acceptability.

Note 3: The term shift refers to an 8-hour interval unless otherwise approved by the Board.

Yes No W/P
Ref.

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	<u>Yes</u>	<u>No</u>	<u>W/P</u> <u>Ref.</u>
<i>Credit Play</i>			
There are two basic credit play systems available. A marker system allows for credit to be both issued and repaid in the pit. A name credit system allows for the issuance of credit without using markers.			
<i>Marker Credit Play (Exclusive of rim credit and call bets)</i>			
1. Prior to the issuance of gaming credit to a player, does the employee extending the credit contact the cashier or other independent source to determine if the player's credit limit has been properly established and there is sufficient remaining credit available for the advance?	_____	_____	_____
<u>2.</u> Is proper authorization of credit extension in excess of the previously established limit documented?	_____	_____	_____
3. Is the amount of credit extended communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance?	_____	_____	_____
<u>4.</u> Is the marker form in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in the question below), with a preprinted or concurrently-printed marker number, and utilized in numerical sequence?	_____	_____	_____
Note: This requirement does not preclude the distribution of batches of markers to various pits.			
5. Are at least three parts of each separately numbered marker form utilized as follows:			
a. Original - Maintained in the pit until settled or transferred to the cage?	_____	_____	_____
b. Payment Slip - Maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip is inserted in the table drop box. If not paid, the slip is transferred to the cage with the original?	_____	_____	_____

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c. Issue Slip - Inserted into the appropriate table drop box when credit is extended or when the player has signed the original?	_____	_____	_____
6. When marker documentation (e.g., issue slip and payment slip) is inserted in the drop box, is such action performed by the dealer at the table?	_____	_____	_____
<u>7.</u> Is a record maintained which details the following (e.g., master credit record retained at the pit podium.):			
a. The signature or initials of the individual(s) approving the extension of credit (unless such information is contained elsewhere for each issuance)?	_____	_____	_____
b. The legible name of the individual receiving the credit?	_____	_____	_____
c. The date and shift of granting the credit?	_____	_____	_____
d. The table on which the credit was extended?	_____	_____	_____
e. The amount of credit issued?	_____	_____	_____
f. The marker number?	_____	_____	_____
g. The amount of credit remaining after each issuance or the total credit available for all issuances?	_____	_____	_____
h. The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.)?	_____	_____	_____
i. The signature or initials of the individual receiving payment/settlement?	_____	_____	_____
8. Are the above mentioned forms safeguarded, and adequate procedures employed to control the distribution, use, and access to these forms?	_____	_____	_____
9. Are all credit extensions initially evidenced by lammer buttons which are displayed on the table in public view and placed there by supervisory personnel?	_____	_____	_____
10. Is marker preparation initiated and other records updated within approximately one hand of play following the initial issuance of credit to the player?	_____	_____	_____

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11. Are lammer buttons removed only by the dealer employed at the table upon completion of a marker transaction?	_____	_____	_____
12. Does the original marker contain at least the following information: marker number, player's name and signature, date (in compliance with Nevada Revised Statutes), and amount of credit issued?	_____	_____	_____
13. Does the issue slip or stub include:			
a. The same marker number as the original, the table number, date and time of issuance, and amount of credit issued?	_____	_____	_____
b. The signature of the individual extending the credit, and the signature or initials of the dealer at the applicable table, unless this information is included on another document verifying the issued marker?	_____	_____	_____
14. Does the payment slip include:			
a. The same marker number as the original?	_____	_____	_____
b. The table number where paid, date and time of payment, nature of settlement (cash, chips, etc.) and amount of payment (if the marker is paid in full in the pit)?	_____	_____	_____
c. The signature of a pit supervisor acknowledging payment, and the signature or initials of the dealer receiving payment, (unless this information is included on another document verifying the payment of the marker)?	_____	_____	_____
15. When partial payments are made in the pit, is a new marker completed reflecting the remaining balance and the marker number of the marker originally issued?	_____	_____	_____
16. When partial payments are made in the pit, is the payment slip of the marker which was originally issued properly cross-referenced to the new marker number, completed with all information required by Question 14, and inserted into the drop box?	_____	_____	_____
17. Is the cashier's cage or another independent source notified:			
a. When payments (full or partial) are made in the pit so that cage records can be updated for such transactions?	_____	_____	_____

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b. When the patron's play is completed or at shift end, whichever is earlier?	_____	_____	_____
18. Are all portions of markers, both issued and unissued, safeguarded and are procedures employed to control the distribution, use and access to the forms?	_____	_____	_____
19. Is an investigation performed to determine the cause and responsibility for loss whenever marker forms, or any part thereof, are missing?	_____	_____	_____
20. Is the result of such investigation documented?	_____	_____	_____
21. When markers are transferred to the cage, are marker transfer forms or marker credit slips (or similar documentation) utilized and do such documents include, at a minimum, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, signature of pit supervisor releasing instruments from the pit, and the signature of cashier verifying receipt of instruments at the cage?	_____	_____	_____
22. Are all markers transferred to the cage within 24 hours of issuance?	_____	_____	_____
23. Are markers transported to the cashier's cage by an individual who is independent of the marker issuance and payment functions (pit clerks may perform this function)?	_____	_____	_____

Name Credit Play

If personal checks, payroll checks, counter checks, hold checks or any other name credit instruments are accepted in the pit, then Questions 24 through 28 must be answered. Travelers checks and guaranteed drafts are handled as any other name credit unless a different treatment is allowed by regulation.

24. Prior to accepting a name credit instrument, does the employee extending the credit contact the cashier or another independent source to determine if the player's credit limit has been properly established and the remaining credit available is sufficient for the advance?	_____	_____	_____
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	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
25. Are all name credit instruments transferred to the cashier's cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips?	_____	_____	_____
Note: If name credit instruments are transported with a credit slip, an order for credit is not required.			
26. Does the order for credit (if applicable) and the credit slip include the patron's name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisor releasing instrument from pit, and the signature of cashier verifying receipt of instrument at the cage?	_____	_____	_____
27. Are the procedures for transacting table credits at questions 55 through 60 and 62 through 64 strictly adhered to?	_____	_____	_____
28. Is the acceptance of payments in the pit for name credit instruments prohibited?	_____	_____	_____

Foreign Currency

If foreign currency is accepted in the pit, then Questions 29 through 32 must be answered.

29. Are foreign currency transactions authorized by a pit supervisor/boxman?	_____	_____	_____
30. Does the supervisor/boxman complete a foreign currency exchange form prior to the exchange for chips or tokens?	_____	_____	_____
31. Do foreign currency exchange forms include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of supervisor/boxman, and the dealer completing the transaction?	_____	_____	_____
32. Are foreign currency exchange forms and the foreign currency inserted in the drop box by the dealer?	_____	_____	_____

Call Bets

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A call bet is a wager made without chips or cash and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g., a seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the player making his point, whichever comes first.			
Inquiries of Questions 33-37 should be made in the craps, twenty-one and baccarat pits.			
33. Is a call bet evidenced by the placement of a lammer button, chips, or other identifiable designation in an amount equal to that of the wager in a specific location on the table?	_____	_____	_____
34. Is the placement of the lammer button, chips, or other identifiable designation performed:			
a. By supervisory/boxmen personnel? or	_____	_____	_____
b. By a dealer, if the supervisor physically observes and gives specific authorization?	_____	_____	_____
35. Is the call bet settled at the end of each hand of play by:			
a. The preparation of a marker? or	_____	_____	_____
b. The repayment of the credit extended? or	_____	_____	_____
c. The payoff of the winning wager?	_____	_____	_____
36. Is a call bet extending beyond one hand of play prohibited?	_____	_____	_____
37. Is the removal of the lammer button, chips, or other identifiable designation performed by the dealer/boxman upon completion of the call bet transaction?	_____	_____	_____

Rim Credit

Rim credit is all extensions of credit that are not evidenced by the immediate preparation of a marker but does not include call bets.

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Inquiries of Questions 38 and 39 should be made in the craps, twenty-one and baccarat pits.			
38. Is rim credit evidenced by:			
a. The issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron?	_____	_____	_____
b. The placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended?	_____	_____	_____
39. Is rim credit recorded on player cards, or similarly used documents, which are/have:			
a. Prenumbered or concurrently numbered and accounted for by a department independent of the pit?	_____	_____	_____
b. All extensions and subsequent repayments recorded individually and are evidenced by the initials or signatures of a supervisor and the dealer attesting to the validity of each credit extension and repayment?	_____	_____	_____
c. An indication of the settlement method (e.g., serial number of marker issued, chips, cash)?	_____	_____	_____
d. Settled no later than when the patron leaves the table at which the card is prepared?	_____	_____	_____
e. Transferred to the accounting department on a daily basis?	_____	_____	_____
f. Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards)?	_____	_____	_____

Fills and Credits

40. Are fill/credit slips in at least triplicate form, in a continuous numerical series, and prenumbered or concurrently numbered in a form utilizing the alphabet and only in one series at a time?	_____	_____	_____
The alphabet need not be used if the numerical series is not repeated during the business year.			

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41. Are unissued and issued fill/credit slips safeguarded and are adequate procedures employed in the distribution, use and control of same?	_____	_____	_____
Note: This question does not apply to Group II licensees.			
42. Do personnel from the cashier or pit departments have no access to the locked box copies of the fill/credit slips?	_____	_____	_____
43. When a fill/credit slip is voided, does the cashier clearly mark void across the face of the original and first copy, the cashier and one other person sign both the original and first copy, and submit them to the accounting department for retention and accountability?	_____	_____	_____
44. Are fill transactions authorized by a pit supervisor prior to the issuance of fill slips and transfer of chips, tokens, or monetary equivalents?	_____	_____	_____
45. Are at least three parts of each fill slip utilized as follows:	_____	_____	_____
a. One part is transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in table drop box?	_____	_____	_____
b. One part is retained in the cage for reconciliation of cashier bank?	_____	_____	_____
c. One part is retained intact by the locked machine in a continuous unbroken form?	_____	_____	_____
46. For Group I licensees is the part of the fill slip that is placed in the drop box of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner? (The checking of a box on the form is not a clearly distinguishable indicator.)	_____	_____	_____
Testing of fills for compliance with Questions 47-49 is required.			
Scope: Select all fill slips for one shift (with a maximum of 30) per day for 2 days. Test days must be in non-consecutive months.			
47. Is the table number, shift, and amount of fill by denomination and in total noted on all copies of the fill slip.?	_____	_____	_____
48. Is the correct date and time indicated on at least two copies of the fill slip?	_____	_____	_____

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49. Is the fill slip signed by at least the following individuals (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):			
a. Cashier - Who prepared the fill slip and issued the chips, tokens, or monetary equivalent?	_____	_____	_____
b. Runner - Who carried the chips, tokens, or monetary equivalents from the cage to the pit?	_____	_____	_____
c. Dealer - Who received the chips, tokens, or monetary equivalents at the gaming table?	_____	_____	_____
d. Pit Supervisor - Who supervised the fill transaction?	_____	_____	_____
50. Are all fills carried from the cashier's cage by an individual who is independent of the transaction?	_____	_____	_____
51. Are fills either broken down or verified by the dealer in public view before the dealer places the fill in the table tray?	_____	_____	_____
52. Are fill slips inserted in the drop box by the dealer?	_____	_____	_____
53. When table credits are transacted, is a two-part order for credit prepared for transferring chips, tokens or monetary equivalents from the pit to the cashier area or other secure area of accountability?	_____	_____	_____
Note: If chips, tokens, and monetary equivalents are transported with a credit slip, an order for credit is not required.			
54. Is the duplicate copy of an order for credit retained in the pit to check the credit slip for proper entries and to document the total amount of chips, tokens, and monetary equivalents removed from the table?			
55. Are at least three parts of each credit slip utilized as follows:			
a. One part is retained in the cage for reconciliation of the cashier bank?	_____	_____	_____
b. One part is transported to the pit by the runner who brought the chips, tokens, markers, or monetary equivalents from the pit to the cage, and after the appropriate signatures are obtained, deposited in the table drop box?	_____	_____	_____

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c. One part is retained by the locked machine intact in a continuous unbroken form?	-----	-----	-----
56. For Group I licensees is the part of the credit slip that is placed in the drop box is of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner? (The checking of a box on the form is not a clearly distinguishable indicator.)	-----	-----	-----
57. Are chips, tokens and/or monetary equivalents removed from the table tray by the dealer and either broken down or verified by the dealer in public view prior to placing them in racks for transfer to the cage?	-----	-----	-----
58. Are all chips, tokens, and monetary equivalents removed from the tables and markers removed from the pit carried to the cashier's cage by an individual who is independent of the transaction?	-----	-----	-----
59. Is the credit slip inserted in the drop box by the dealer?	-----	-----	-----
60. Are chips, tokens, or other monetary equivalents deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms?	-----	-----	-----
61. Are inadequately documented cross-fills and even money exchanges in the pit prohibited?	-----	-----	-----
Testing of credits for compliance with Questions 62-64 is required.			
Scope: Select all credit slips for one shift (with a maximum of 30) per day for 2 days. Test days must be in non-consecutive months.			
<u>62.</u> Is the table number, shift, and the amount of credit by denomination and in total noted on all copies of the credit slip?	-----	-----	-----
<u>63.</u> Is the correct date and time indicated on at least two copies of the credit slip?	-----	-----	-----
<u>64.</u> Is the credit slip signed by at least the following individuals (as an indication that each has counted or, in the case of markers, reviewed the items transferred):			
a. Cashier - Who received the items transferred from the pit and prepared the credit slip?	-----	-----	-----

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b. Runner - Who carried the items transferred from the pit to the cage and returned to the pit with the credit slip?	_____	_____	_____
c. Dealer - Who had custody of the items prior to transfer to the cage?	_____	_____	_____
d. Pit Supervisor - Who supervised the credit transaction?	_____	_____	_____

Key Controls

65. Is the involvement of at least two individuals independent of the cage department required to access stored empty drop boxes? **State which department(s).**

66. Drop Box Release Keys

Note: This question does not apply to Group II licensees.

- a. Are drop box release keys maintained by a department independent of the pit department? **State the department.**
- b. Is only the person authorized to remove drop boxes from the tables allowed access to the release keys?
The count team members may have access to the release keys during the soft count in order to reset the drop boxes.
- c. Are persons authorized to drop the table games drop boxes precluded from having access to drop box contents keys?

67. Drop Box Storage Rack Keys

- a. Is someone independent of the pit department required to accompany such keys and observe each time drop boxes are removed from or placed in storage racks? **State which department.**
- Note: This requirement does not apply to Group II licensees.**
- b. Are persons authorized to obtain drop box storage rack keys precluded from having access to drop box contents keys (with the exception of the count team)?

- 68.** Drop Box Contents Keys

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	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
a. Does the physical custody of the keys needed for accessing stored full drop box contents require the involvement of persons from three separate departments? State the departments.	_____	_____	_____
b. Does access to the contents key at other than scheduled count times require the involvement of at least three persons from separate departments, including management? State the departments.	_____	_____	_____
<u>c.</u> For access at other than scheduled count times, is the reason for access documented with the signatures of all participants and observers?	_____	_____	_____
69. Count Room Keys Are at least three (two for three tables or less) count team members required to be present at the time count room and other soft count keys are issued for the soft count?	_____	_____	_____
<u>70.</u> Duplicate Keys a. Are all duplicate keys maintained in a manner which provides the same degree of control over drop boxes as is required for the original keys? Describe how maintained.	_____	_____	_____
<u>b.</u> Are records maintained for each key duplicated which indicate the number of keys made and destroyed?	_____	_____	_____

Table Games Computer Generated Documentation

71. Is the computer system capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, markers, etc.)?	_____	_____	_____
72. Is this documentation restricted to authorized personnel?	_____	_____	_____
<u>73.</u> Does the documentation include, at a minimum: a. System exception information (e.g., appropriate system parameter information, corrections, voids, etc.)?	_____	_____	_____

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b. Personnel access listing which includes at a minimum:			
1) Employee name?	_____	_____	_____
2) Employee identification number?	_____	_____	_____
3) Listing of functions employee can perform or equivalent means of identifying same?	_____	_____	_____

Miscellaneous

74. Are playing cards and dice, not yet issued to the pit, maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering?	_____	_____	_____
75. Do pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games?	_____	_____	_____

Statistics

76. Are records maintained by day and shift indicating any single-deck blackjack games which were dealt for an entire shift?	_____	_____	_____
77. Are records reflecting statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game maintained by shift, by day, cumulative month-to-date, and cumulative year to date?	_____	_____	_____

Note 1: Statistical drop can be computed by either of the following methods:

Drop (per Regulation 1.095), (+) marker credit slips, (+) pit credit repaid with chips in the pit.

or

Drop (per Regulation 1.095), (+) pit credit issues, (-) pit credit issues not in exchange for chips, (-) pit credit repaid with cash in the pit.

Note 2: Statistical win = table games gross revenue [per Regulation 6.110(1)], (+) marker credit slips.

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78. Is this information presented to and reviewed by management independent of the pit department on at least a monthly basis?	_____	_____	_____
79. Does the above referenced management investigate any unusual statistical fluctuations with pit supervisory personnel?	_____	_____	_____
80. At a minimum, are investigations performed for all statistical percentage fluctuations from the base level (for types of table games with more than two licensed tables) for a month in excess of:			
a. +/- 3% for locations with \$10 million or more in annual table games gross gaming revenue?	_____	_____	_____
b. +/- 5% for locations with less than \$10 million in annual table games gross gaming revenue?	_____	_____	_____
The base level is defined as the licensee's statistical win to statistical drop percentage for either the previous business year or previous 12 months.			
81. Are the results of such investigations documented in writing and maintained?	_____	_____	_____

Table Games Accounting/Auditing

82. Are the table games accounting and auditing procedures performed by personnel who are independent of the transactions being audited/accounted for?	_____	_____	_____
83. Is a daily recap prepared for the day and month-to-date which includes the following information necessary to prepare the NGC tax returns:			
a. Pit credit issues?	_____	_____	_____
b. Pit credit payments in chips?	_____	_____	_____
c. Pit credit payments in cash?	_____	_____	_____
d. Drop?	_____	_____	_____
e. Win?	_____	_____	_____

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f. Gross Revenue?	_____	_____	_____
84. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill validator, computerized record, etc.) is the dollar amount of the drop reconciled to the actual drop by shift?	_____	_____	_____
85. Do accounting/auditing employees review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences?	_____	_____	_____
86. Are all noted improper transactions or unusual occurrences investigated with the results documented?	_____	_____	_____
87. Is evidence of table games auditing procedures and any follow-up performed maintained?	_____	_____	_____

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Name: _____ Period: _____ By: _____

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<i>Drop</i>			
1. At the close of each shift:			
a. Is each table's chip, token, coin, and marker inventory counted and recorded on a table inventory form? or	_____	_____	_____
b. If the table banks are maintained on an imprest basis, is a final fill or credit made to bring the bank back to par?	_____	_____	_____
2. If final fills are not made, are beginning and ending inventories recorded on the master game sheet for shift win calculation purposes?	_____	_____	_____
3. Is the accuracy of inventory forms prepared at shift end verified by either two pit supervisors or one pit supervisor and one supervisor from another gaming department?	_____	_____	_____
Note: This question does not apply to Group II licensees.			
4. If inventory forms are placed in the drop box, is such action performed by someone other than a pit supervisor?	_____	_____	_____
Note: This question does not apply to Group II licensees.			
5. Is the setting out of empty drop boxes and the drop a continuous process?	_____	_____	_____
6. Are procedures implemented to insure that unauthorized access to empty drop boxes does not occur from the time the boxes leave the storage racks until they are placed on the tables?	_____	_____	_____
7. At the end of each shift, are all locked drop boxes removed from the tables by an individual independent of the pit shift being dropped?	_____	_____	_____
8. If drop boxes are not placed on all tables, does the pit department document which tables were open during the shift?	_____	_____	_____
Note: This question does not apply to Group II licensees.			
9. Upon removal from tables, are drop boxes transported directly to the count room or other secure place and locked in a secure manner until the count takes place?	_____	_____	_____

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	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
10. Is the transporting of drop boxes performed by a minimum of two individuals, at least one of whom is independent of the pit shift being dropped?	_____	_____	_____

Note: This question does not apply to Group II licensees.

Soft Count

11. If counts from various revenue centers are occurring simultaneously in the count room, are procedures in effect which prevent the commingling of funds from different revenue centers? Describe such procedures.	_____	_____	_____
12. Is the soft count performed by a minimum of three employees?	_____	_____	_____
13. For Group II licensees if a minimum of two employees perform the soft count, is the count viewed either live or on videotape within seven days by an owner, licensed key employee, or an employee with an application on file with the Board?	_____	_____	_____
14. Is the person viewing the videotape not a participant in that count?	_____	_____	_____
15. At no time during the count are there fewer than three employees (two for Group II's) in the count room until the monies have been accepted into cage/vault accountability?	_____	_____	_____
16. Are count team members rotated on a routine basis? (Rotation is such that the count team is not consistently the same three individuals more than four days per week.)	_____	_____	_____
Note: This question does not apply to Group II licensees.			
17. Is the count team independent of transactions being reviewed and counted and the subsequent accountability of soft drop proceeds? The use of a dealer or a cage cashier is acceptable.	_____	_____	_____
18. For Group I licensees, if a cage cashier is used, is this person not allowed to perform the recording function?	_____	_____	_____
19. If an accounting representative is used, is there an independent audit of all soft count documentation?	_____	_____	_____
20. Are the drop boxes individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded?	_____	_____	_____

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	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
21. Is the count of each box recorded in ink or other permanent form of recordation?	_____	_____	_____
22. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, is a count team member able to observe the loading and unloading of all currency at the currency counter, including rejected currency?	_____	_____	_____
23. Are drop boxes, when empty, shown to another member of the count team, to another person who is observing the count, or to recorded or live surveillance - provided the count is monitored in its entirety?	_____	_____	_____
24. Are original and first copies of fill/credit slips matched or otherwise reconciled by the count team to verify that the total dollar amounts for the shift are identical?	_____	_____	_____
For Group II licensees this function may be performed by the accounting department.			
25. Are orders for fill/credit (if applicable) matched to the fill/credit slips?	_____	_____	_____
26. Are fills and credits traced to or recorded on the count sheet and examined for correctness?	_____	_____	_____
27. Are pit marker issue and payment slips removed from the drop boxes either:			
a. Traced to or recorded on the count sheet by the count team? or	_____	_____	_____
b. Totaled by shift and traced to the totals documented by the computerized system?	_____	_____	_____
1) Do accounting personnel then verify the issue/payment slip for each table is accurate?	_____	_____	_____
28. Are foreign currency exchange forms removed from the drop boxes reviewed for the proper daily exchange rate and the conversion amount recomputed by either:			
a. The count team? or	_____	_____	_____
b. Accounting/auditing employees?	_____	_____	_____

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	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
29. Are the opening/closing table and marker inventory forms (if applicable) either:			
a. Examined and traced to or recorded on the count sheet? or	_____	_____	_____
b. If a computerized system is used, do accounting personnel:			
1) Trace the opening/closing table and marker inventory forms (if applicable) to the count sheet?	_____	_____	_____
2) Investigate any discrepancies with the findings documented and maintained?	_____	_____	_____
30. Are corrections to information originally recorded by the count team on soft count documentation made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change?	_____	_____	_____
31. Is the count sheet reconciled to the drop by a count team member who does not function as the sole recorder?	_____	_____	_____
32. Do all members of the count team attest by signature to the accuracy of the games drop count?	_____	_____	_____
Note: Three verifying signatures (two for Group II licensees) on the count sheet are adequate if all additional count team personnel sign a supplemental document evidencing their involvement in the count process.			
33. Are all monies and monetary equivalents that were counted turned over to the cage cashier (who is independent of the count team) or to an individual independent of the revenue generation and the count process for verification?	_____	_____	_____
34. Does the above mentioned individual certify by signature as to the accuracy of the monies delivered and received?	_____	_____	_____
35. Is access to stored drop boxes, full or empty, restricted to authorized members of the drop and count teams?	_____	_____	_____
36. Is access to the count room during the count restricted to members of the drop and count teams, excluding authorized observers, supervisors for resolution of problems, and authorized maintenance personnel?	_____	_____	_____

Note: This question does not apply to Group II licensees.

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	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
37. Is the count sheet, with all supporting documents, promptly delivered to the accounting department by a count team member or someone other than the cashier's department? Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.	_____	_____	_____
38. Obtain a copy of the count sheet summary totals for inclusion in the workpapers.	_____	_____	_____